

One Hundred Sixth Legislature - Second Session - 2020

Introducer's Statement of Intent

LB812

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 21, 2020

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 812 would allow the Tax Equalization and Review Commission to remand cases back to a county board of equalization for reconsideration or rehearing when the Commission finds that a more complete record is necessary in order to resolve the dispute at issue.

LB 812 would also narrow the acceptable range of deviation from the established indicator of central tendency of assessment for land other than agricultural or land receiving special valuation.

Principal Introducer: _____

Senator John McCollister